Montana
Office of Public Instruction
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May 18, 2015

TO: Superintendents
FROM: Steve Hamel, Financial Specialist
RE: Accounting SB 348, School Safety Transfers

Legislation passed in 2013 (SB 348) and extended in 2015 (SB 213) authorizes school districts to transfer state or local revenue from any budgeted or non-budgeted fund, other than the Debt Service Fund or Retirement Fund, to the Building Reserve Fund. The amount transferred may not exceed the school district's estimated costs of improvements to school safety and security as follows:

- planning for improvements to school safety including but not limited to the cost of services provided by architects, engineers, and other consultants;
- installing or updating locking mechanisms and ingress and egress systems at public school access points;
- installing or updating bullet-resistant windows and barriers, and;
- installing or updating emergency response systems using contemporary technologies.

- The transfers are not to be applied against the budget authority of the originating fund
- The Building Reserve Fund is NOT exempt from the budget authority rules. A Building Reserve Fund budget amendment may be needed.
- If transfers are made from budgeted funds, the district may not increase its non-voted levy to restore the transferred funds.
- Funds may be transferred through FY19.
- Funds not expended or encumbered by June 30, 2019 must be returned to the originating fund.

TRANSFER PORTION
LEVEL/FUND:
          Originating Fund: Any fund except X14 and X50
          Destination Fund: X61

Transfer Expenditure Code Account Structure:

Level/Fund	Program	Function	Object	Project Reporter
XXX	998	6100	911	XXX (Assigned by District)

A unique project reporter is required for each transfer

Transfer Revenue Code:

Level/Fund	Source	Project Reporter
XXX	5301	XXX (Same as corresponding transfer amount for each fund)

EXPENDITURE PORTION FROM FUND 61
Expenditure Account Structure:

Level/Fund	Program	Function	Object	Project Reporter
XXX	190	XXXX*	XXX	XXX (Assigned by District)

The Montana Office of Public Instruction provides vision, advocacy, support, and leadership for schools and communities to ensure that all students meet today's challenges and tomorrow's opportunities.

(OPI recommends the use of a project reporter code in order to identify the originating funds, track expenditures, and reconcile ending balances by fund. Districts may transfer from multiple funds and may transfer from the same fund each of the 3 years this law is in effect. A unique project reporter code is required for each transfer)

*FUNCTION CODES ALLOWED: 26XX, 27XX, AND 4XXX